taked in any court for the collection of any internal taxes alleged to have been erroneously or illegally assessed or collected, or for any penalty claimed to have been collected without authority, or of any sum alleged to have been excessive, or in any manner wrongfully collected, until an appeal shall have been duly made to the Commissioner of Internal Revenue."

Six months must elapse before suit can be brought should the commissioner refuse to hear the appeal.

On the other hand, the principle that property in the possession of a receiver, and thus virtually in the possession of the court, should not be levied on or taken from such possession, until all matters connected with the bankrupt estate have been adjudicated, the assets marshalled and the rights of the creditors determined, is equally strong and just. Otherwise the first creditor who might seize the bankrupt estate might get it all, or wreck it, and other claims of equal justice debarred, entailing loss and inequality of distribution. But under the laws of this State and of the United States taxes are a "preferred and prior lien," to be paid always next to expenses of the litigation. They do not come within the category of ordinary debts at all, and have been characterized as being "as remorseless as fate and as certain as death."

In the conflict which has occurred in this State between thse two well defined and acknowledged principles of law, the question naturally presents itself, why the lesser, the comparatively modern, the doubtful right of the receiver, which rests on nothing but judicial decisions and assumption, should have been given precedence over the older and hitherto undisputed right of the State to collect its taxes in its own way.

THE LAW OF RECEIVERS IS ALTOGETHER MODERN.

It rests almost wholly on judicial legislation. It took its rise in the Court of Equity in England some hundred years ago, and up to 1860 the powers and duties of receivers and the control of bankrupt estates by judges through them were of small importance and caused no disquiet. The receiver held the trust estate pending the litigation, took care of it, paid the taxes, when necessary kept things in repair—and that was about all. But during the last thirty-five years this small, insignificent power has spread and grown with the rapidity of a banyan tree in the tropic jungles of Asia, until now it overshadows the land and blights the sovereignty of the State, becoming a veritable Upas tree, which threatens the existence of local self-government. The development has been owing to and has kept pace with the construction of railroads and the numerous cases of bankruptcy in which they are involved by reason of bad management, watering of stock or wreckage wrought by a bare majority of stockholders, who seize a railroad and run it in their own interest, with a view of defrauding the minority stockholders and stealing their property. Too often alas! the courts are instruments to carry out the robbery.

But while the powers of receivers and the rapidly increasing latitude permitted them by the courts have rested, in the main, on right principles and the sound policy of preserving the property, many abuses have grown up with them. I can find no warrant in law and no ground in equity for the decision of the Circuit and Supreme Courts in the cases we are considering. It is not disputed by either of these tribunals that taxes are a preferred lien on the property; and the

CHIEF JUSTICE

expresses himself very emphatically as to the duty of the Circuit Cpurt. He says: "No doubt property so situated is not thereby rendered exempt from the imposition of taxes by the government within whose jurisdiction the property is, and the lien for taxes is superior to all other liens whatsoever." In order to get an excuse, however, for allowing the receiver to resist the payment, and to paralyze the State government in its effort to collect taxes, he continued: "The levy of a tax warrant, like the levy of an ordinary fieri facias, sequestrates the property to answer an exigency writ, but property in possession of the receiver is already in sequestration, held in equitable execution, and, while the lien for taxes must be recognized and enforced, the orderly administration of justice requires this to be done by and under the sanction of the court. It is the duty of the court to see that it is done and a seizure of the property against its will can only be predicated upon the assumption that the court will fail in the discharge of its duty."

When it does fail, what then? Continuing he says: "Whether the sheriffs were armed with a writ from the State court or with a distress warrant from the county treasurer, this propery was as much withdrawn from his reach as if it were beyond the territoral limits of the State. The inevitable conclusion from this must be so if constitutional priciples are to be respected in governmental administration It does not involve interruption in the payment of taxes or displacement or impairment of the lien therefor, but, on the contrary, it makes it the imperative duty of the court to recognize as paramount, and to enforce with promptness and vigor the just claims of the authorities for the presoribed contribution to the State and municipal revenues. And when controversies arise as to the legality of the tax claims, there ought to be no serious difficulty in adjusting such controversies upon proper suggestion."

The Chief Justice here emphasizes the question of constitutional rights, meaning, of course, the prohibition forbidding interference with each other by the judicial, executive and legislative branches. But it is a monstrous and tyrannical stretch of authority to claim that the collection of taxes on property in the hands of a receiver is an interference by the executive with the judiciary, and therefore unconstitutional. The levying of State taxes, which is done every year under the direction of the legislative branch and by fixed laws, carries with it the right to collect if the levy is made according to law; and if it is an interference to collect, it is an interference to levy. It is as much a contempt of court to levy without leave of the court as to collect without leave. It is

JUDICIAL TYRANNY

in the face of the plain provisions of the federal and State laws, both binding alike upon the judge, to include taxes in the same catagory with other debts and claim jurisdiction to determine their legality under the pretext of a receivership alone.

To support this claim of the inviolability of the receiver's trust and his immunity from molestation of any and all kinds, it is everywhere asserted—iterated and reiterated until we grow weary of the falsehood—that the receiver is the servant of the court, its eye and hand, a mere automaton doing its will. If such intimacy really exists, if the judge is the receiver, and the receiver the judge, does it not follow that the judge will be biased against a claim which the receiver considers unjust or illegal, and that he is not the proper person to pass upon it? Shall he have the right to judge his own case? Does it ever occur that the court is the servant, and the receiver the master; that the

TAIL WAGS THE DOG.

so to speak, and the unholy alliance claiming and exercising undisputed control and surveillance over millions and hundreds of millions, has wrought injustice and wrong, and is a stench in the nostrils and cries aloud for correction? We will see later on.

At the inception of this litigation injunctions were granted out of hand against every treasurer in the State, without regard to the amount involved. At the hearing, the plea of the State's counsel that the jurisdiction of the court did not extend to those cases where the amount involved was less than $2,000, and that the amounts in the different counties could not be lumped, was sneeringly denied. The court knew better, but was resolved to protect the railroads. Judge Bond would hardly hear counsel at all; the injunctions were made permanent; and it is begging the question—a mere dodge—to say that the constitutional prohibition of interference by the executive with the judiciary required that leave must be obtained of the court to levy on the property when the amount involved clearly left the judge without jurisdiction. The converse of the proposition is true that lacking jurisdiction, save through the receivership, the injunction was a suit against the State and an interference by the judiciary with the executive. It is technical construction run mad, and the Supreme Court warps out of all reason the general prohibition against the interference with property in the hands of the court, which was intended to apply to ordinary debts and ordinary occasions, when it includes therein taxes legally levied.

This assumption can only be based on the hypothesis that it is the nature of power to seek its own aggrandizement, and that a Federal judge can do no wrong. Why should the court obtain jurisdiction in the matter of taxes, which it could not otherwise pass upon, simply be reason of the receivership? Why should a bankrupt corporation obtain immunity from the State law when a solvent one cannot obtain it? Why should a Federal judge throw the protecting arm of his great power around this class of property, and give receivers special privileges which no other taxpayers can claim? If it is law, it is not right, and I think I can show that it is neither.

I have already pointed out the prohibition in the statutes, State and Federal, against interference by the judiciary in any way with the collection of taxes. Sec. 721, U. S. Rev. St., declares: "The laws of the several States, except where the Constitution, treaties or statutes of the United States otherwise require or provide, shall be regarded as rules of decision in trials at common law in the courts of the United States in cases where they apply."

What right, then, did the Federal Court have to begin a suit against the State through its officers to stay the collection of these taxes, when it is expressly forbidden by the XI amendment to the United States Constitution to do so? Simply because the property was in the hands of a receiver. "Only this and nothing more." The State's sovereignty, its laws, the laws of Congress governing the court, were all made to stand aside and the State officers imprisoned; and for what? To create inequality between taxpayers and maintain the "dignity" of the Circuit Court. The levy without the gracious permission of the judge and the refusal to release, notwithstanding that the judge had no jurisdiction other than through the receivership, the amount involved being less than $2,000, were sufficient to make the Supreme Court sustain this great wrong, and all upon the mere pretext that the taxes may be illegal. Nay! that even is not necessary now. But why should a judge have the right to pass upon the legality or the illegality of a tax in this

UNDERHAND AND ILLEGAL WAY?

And then, after reciting the provisions of our State law, which forbade this usurpation, we are tauntingly told by Chief Justice Fuller that "the Legislature of a State cannot determine the jurisdiction of the Courts of the United States, and the action of such courts in according a remedy denied to the courts of the State does not involve a question of power." Pray, then, what does it involve other than a question of the most arbitrary and tyrannical exercise of power? Had the State laws provided no remedy there might be some excuse for this stretch of authority, but under the circumstances I see none whatever.

It has not been shown and cannot be shown that the assessments are greater than the "actual value" provided for in Section 33, Article 2, of the State Constitution, or that there is any greater lack of a "uniform and equal rate" of assessments as required under Article 9, Section 1, than exists among other classes of property. Most of the railroads are still assessed much below their value. "Uniform and equal taxation" is impossible under any system of assessment that can be devised, and the Supreme Court of the United States has decided that mere inequality is not ground for relief so long as the assessment is not claimed to be above the actual value fixed as prescribed by law. The claim by the railroads that their property is assessed higher than some other property must of necessity be true. This would be so even upon the basis of their own returns. It was always so and will continue so. At the same time it is lower. But, that the

ORDERLY ADMINISTRATION OF OUR LAWS

should be upset and the collection of the taxes stopped till the matter can be passed upon by the courts is contrary to all precedent.

The difference between the valuation of the property by the roads themselves and that fixed by the State railroad board of equalization is about 33 1-3 per cent; but if the mere claim that this excess is illegal is made the excuse to resist payment, what would hinder the roads from returning their property at one-half or one-fourth of what they now acknowledge to be its value, or even at $100 a mile, and resist the payment of the balance upon the same ground? If the mere opinion of the receiver that the property is worth thus-and-so is sufficient, must all other taxpayers submit to the State's assessment and property in the hands of a receiver only be assessed by the United States judge? This is what it amounts to. The judge who is willing to claim and exercise jurisdiction by reason of the receivership would just as readily sustain this contention until he had passed upon it; and no stronger argument is needed to show that the claim of the court, to pass upon the legality of the tax before it is collected, carries a train of consequences that are exceedingly dangerous and contrary to the genius of our institutions.

ALEXANDER HAMILTON.

in the Federalist, page 249, discussing the scope and power of the States under the Constitution with regard to taxation, says: "Although I am of the opinion that there would be no real danger of consequences to the State governments, which seems to be apprehended from a power in the Union to control them in the levies of money; because I am persuaded that the sense of the people, the extreme hazard of provoking the resentments of the State governments and a conviction of the utility and necessity of local administration, for local purposes, would be a complete barrier against the oppressive use of such a power. Yet I am willing here to allow in its full extent the justice of the reasoning, which requires that the individual States should possess an independent and uncontrolable authority to raise their own revenues for the supply of their own wants, and in making this concession I affirm that (with the sole exception of duties on exports and imports) they would, under the plan of the convention, retain that authority in the most absolute and unqualified sense; and that an attempt on the part of the national government to abridge them in the exercise of it would be a violent assumption of power, unwarranted by any article or clause of its Constitution."

I may remark in passing that when this was written the Constituton had been ratified by only four States, and Hamilton was trying to allay the distrust of the States. Had such claim been made then the Constitution would never have been ratified.

In the celebrated case of "McCullough vs. the State of Maryland," a case which deals exhaustively with the question of taxation by the States and the power of the United States in connection therewith,

CHIEF JUSTICE MARSHALL

said, 4th Wheaton, page 428: "It is admitted that the power of taxing the people and their property is essential to the very existence of government, and may be legitimately exercised on the objects to which it is applicable to the utmost extent to which the government may choose to carry it. The only security against the abuse of this power is found in the structure of the government itself. In imposing a tax the Legislature acts upon its constituents. This is in general a sufficient security against erroneous and oppressive taxation. The people of a State, therefore, give to their government the right of taxing themselves and their property, and as the exigencies of government cannot be limited, they prescribe no limit to the exercise of this right, resting confidently on the interest of the legislator and on the influence of the constituents over their representative to guard them against its abuse."

Further on he says:

"All subjects over which the power of a State extends are objects of taxation."

And again:

"The sovereignty of a State extends to everything which exists by its own authority, or is introduced by its permission."

Continuing, on page 429, he says:

"If we measure the power of taxation residing in a State by the extent of sovereignty which the people of a single State possess and can confer on its government, we have an intelligible standard applicable to every case to which the power may be applied. We have a principle which leaves the power of taxing the people and property of the State unimpaired; which leaves to the State the command of all its resources, and which places beyond its reach all those powers which are conferred by the people of the United States on the government of the Union, and all those means which are given for the purpose of carrying those powers into execution. We have a principle which is safe for the State and safe for the Union. We are relieved, as we ought to be, from clashing sovereignty; from interfering powers; from a repugnancy between a right in one government to pull down what there is an acknowledged right in another to build up; from the incompatibility of the right of one government to destroy what there is a right in another to preserve."

On page 431 he says: "That the power to tax involves the power to destroy; that the power to destroy may defeat and render useless the power to create; that there is a plain repugnance in conferring on one government a power to control the constitutional measures of another, which other, with respect to those very measures, is declared to be supreme over that which exercises the control, are

PROPOSITIONS NOT TO BE DENIED."

It may be said that we are not arguing the right of the State to levy taxes, and that those quotations from Chief Justice Marshall's opinion are not relevant; that no one disputes the right of the State to tax, and that the Supreme Court acknowledges that taxes are a prior and preferred lien. But of what use is the right to tax without the right to collect? If the national and State governments are to revolve in their separate orbits without that "clash of sovereignty from which we ought to be relieved," and from "interfering powers," the judiciary of the one government should never interfere with the legislative and executive branches of the other in this delicate matter of taxation, except under circumstances where both justice and law clearly confer that power and require its exercise. If "the power to tax involves the power to destroy," the power to prevent the collection of the tax involves the power to starve, and thereby destroy—a power denied the national government. But again, it will be urged that the receiver claims that the tax is illegal, and that the jurisdiction of the court extends to controversies between a State and the citizens of another State, thereby involving a Federal question. This is not disputed, but the injustice of obtaining jurisdiction through the receivership to pass on the legality of the tax and stop its collection when the amount involved does not give jurisdiction otherwise, produces an inequality among citizens and creates a privileged class, which is the

VERY ESSENCE OF INJUSTICE, ILLEGALITY AND TYRANNY.

But Alexander Hamilton and John Marshall are old fogies not to be mentioned in the same breath with Judges Simonton and Goff; and the Supreme Court, saturated with the idea of its own dignity, refused to release the sheriffs, who were simply the hands of the State, because it felt that the "dignity" of the court below must also be maintained, and contents itself with emphasizing "the duty of the court to recognize as paramount and to enforce with promptness and vigor the just claim of the authorities to the prescribed contribution to the State and municipal revenue." It is no comfort to be told what is the duty of the court when there is no way to make it discharge that duty without long delay and expensive litigation.

The State had exercised its sovereignty to levy taxes in accordance with its own laws. Its officers, in compliance with their oaths, proceeded to obey those laws. Every taxpayer, whether an individual or a corporation, should be amenable to those laws alike, and any decision which destroys that equality is an outrage upon justice. If all judges were honest, or fair, or just, this power of discrimination could work no wrong; but a receiver in the matter of taxes should be the same as any other citizen or corporation. Any favoritism that is shown him is a premium on fraudulent bankruptcy and brings the judiciary into discredit. If the court has the discretion and power through its receiver to do all the various acts necessary to run a railroad, and even build additional mileage, as has been done, and is being done, it could pass on the advisability of paying taxes in private, and doubtless does it. When, therefore, a receiver refuses to pay taxes as illegal, it follows that the court must think as he does, and it is a mockery to tell us to appeal to such a tribunal.

There is no law for this unwarranted interference on the part of the United States Court; there is nothing in the United States Constitution to warrant it. The authors of that instrument never dared to set up any such claim, and the court only obtains it by a "violent assumption of power," which is the essence of tyranny. That it has required a century for

JUDICIAL INSOLENCE

to go so far is sufficient proof that it has no basis in law or justice, and could only spring from that perpetual grasping after more power which has characterized the judges of the United States Circuit and District Courts. One by one the reserved rights of the States are being absorbed by the Federal Judiciary, and it is high time for Congress to take the matter in hand and by express limitations restrain the unlicensed and iniquitous powers exercised by the courts in this matter of receiverships.

There is talk in some quarters, and a growing demand for

GOVERNMENT OWNERSHIP OF RAILROADS.

For these corporations whether in the hands of receivers or of the owners themselves have found such ready and willing tools among the Federal judges, who are ever ready to stand between them and the people in their efforts to restrain them within reasonable bounds that no other mode of relief appears possible. This is not a desirable solution of the problem, and I do not advocate it; because such control would almost inevitably be used as an engine in elections by the use of the employees at the ballot box for the benefit of the party in power. The mere idea is repugnant to a republican form of government. But those who manipulate and control these corporations, and who grow rich in robbing the people through them—such men in particular—hold up their hands in horror at the mere idea of government ownership. But what have we in the United States at this time? What is the condition of a large number of these corporations? Upward of thirty three thousand miles of railroads, one-fifth of the total mileage in the United States, and representing a capital of more than $1,400,000,000, are today in the hands of receivers, who are but the servants or partners of the judges. We have here great government ownership or control (at least in effect) the most absolute and irresponsible that is possible to exist. The Federal judiciary, without any statutes on the subject, or comparatively few limiting or defining their powers, control one-fifth of the railroads in the United States without responsibility to anybody; without any one to overlook them or their agents, the receivers: without any accounting to be had for the millions and hundreds of millions of dollars of these "wards in chancery"; issuing receiver's certificates, which are preferred liens on the property; imprisoning the State's officers when they attempt to collect taxes; arresting our constables for the slightest interference even with freight they haul; bargaining with the receivers for the employment of kinspeople or favorites; and Congress sits idly by watching this more than Russian absolutism with seeming indifference.

With this vast amount of property held in absolute possession, without responsibility to any one, it is small wonder that there has been maladministration, peculation, robbery and widespread demoralization. One court in Vermont has held a railroad under a receivership for twenty-seven years. Many corporations have found themselves saddled with heavy debts by the incompetency or dishonesty of the receivers, who, we will see, are sometimes the servants and at other times the masters of the court. Men who want to make money rapidly—honestly if they can, but who must "make money,"—seek the position of a receiver with avidity. The most glaring and remarkable instances of this "facilis descensus Averni" occurred this year when

JUDGE ED. M. PAXON, CHIEF JUSTICE OF THE SUPREME COURT OF PENNSYLVANIA,

with still four years' tenure, resigned his high office to accept the receivership of the Pennsylvania and Reading Railroad. How much longer shall this abuse, which cries aloud to heaven, and which is a scandal in the land, corrupting the judiciary by the use of unbridled power, be allowed to continue? By comparison, government ownership, under strict laws and rules such as obtain in the postal service, would be such an improvement that it is bound to come unless the abuses of receiverships are stopped.

SIMONTON AND SWAN.

I have already shown the results to the sheriffs who, in obedience to the State laws, which are equally binding on the Federal Court, attempted to collect the taxes due. The possession by the Court of the "res," as the legal phrase goes, since the decision of the Supreme Court can no longer be disputed in any particular whatever. But mark, you. The puissant Judge, whose satrapy is South Carolina, has gone one step further. He not only claims the right to control the railroads held by his receiver without let or hinderance, but he attempts, and has exercised the power, to protect contraband whiskey in the hands of that receiver as a public carrier, and has imprisoned a State Constable (Swan) who seized a barrel of whiskey in the South Carolina depot in Charleston in the face of the plain provisions of the Act of Congress, which says:

"That all fermented, distilled or other intoxicating liquors or liquids transported into any State or Territory, or remaining therein for use, consumption, sale or storage therein, shall, upon the arrival in such State or Territory, be subject to the operation and effect of the laws of such State or Territory enacted in the exercise of its police powers to the same extent and in the same manner as though such liquids or liquors had been produced in such State or Territory, and shall not be exempt therefrom by reason of being introduced therein in original packages or otherwise."

To encourage the smuggling of illicit whiskey and protect those who deal in it, Judge Simonton says "arrival" means not only that the whiskey must reach its destination, but must be delivered to the consignee. The law for the control of the liquor traffic, which is an exercise of the police power of the State for the welfare of the public health and morals, is disregarded and the railroads encouraged to defy the State. The analogous power to establish quarantine for a like purpose exists, and a like lucid and reasonable interpretation of the meaning of a plain English word would indicate that, if a man had yellow fever or cholera and bought a ticket to Charleston over one of Judge Simonton's railroads, the quarantine officers could not stop him until he had got out of the car within the city limits. Judge Simonton would not consider him as having "arrived" within the jurisdiction of the State's law until he had completed his journey.

Is this power gone mad? Is it malice incarnate? Or is it a

SERVILE, CRINGING OBEDIENCE

to the orders of his so-called "servant," the receiver? The argumentum ad hominem is not one of my liking, and I would scorn to use it in a personal controversy, but, in the discharge of my official duties it is a legitimate weapon where I have to deal with such men: one a Judge who sucked State's rights with his mother's milk, and now plants his dagger in that mother's breast, the other an ex-carpet bagger, who in days past did his utmost to throttle Anglo-Saxon civilization in South Carolina, and who has returned after fifteen years' absence to gloat over her humiliation at the hands of his obedient instrument. This is very strong language, but let us see if I have not warrant for it.

On May 1st last, D. H. Chamberlain, receiver of the South Carolina Railway, and the accredited "servant" of the Federal Court in its management, wrote me a personal letter enclosing as authentic an interview with himself published in the News and Courier of that date. It was a proposition to the State government to compromise or arbitrate the question of taxes in dispute. Here is a quotation from that interview:

"Such being the situation, I say the only sensible course is to settle the difficulty here and now. It can be done if both sides will admit indisputable facts; if some one or more representatives of the State and one or more representatives of the railroads were to sit down as business men and confer, they could reach an easy general ground and one just to both parties. I am only the agent of the Court, having no authority of my own, but I will (guarantee) the most cordial assent of the court to any reasonable efforts to bring about an end to this fight."

Further on he says. "I am not formally authorized to speak for anybody but myself, but I will undertake to bring every railroad now in litigation with the State into an agreement to negotiate or arbitrate their differences."

It will be seen that this humble servant of the Court, while speaking with all due humility and respect, undertakes to "guarantee the cordial assent of the Court to any reasonable efforts to bring about an end to this fight;" but, covetous of the blessing which is promised to peacemakers, wants to include all the other railroads in the amicable adjustment for which he is so solicitous. He went on to say: "The victory is today with the railroads, but I am none the less anxious to stop the quarrel. My anxiety is in the interest of the railroads. I am not afraid to cry 'peace' before the war begins or goes further. I shall fight all the better for it, if we cannot have peace."

Is this the language of a servant or of a master? "I am not afraid," "I shall fight"—"I." Who is I? The humble receiver and servant of Judge Simonton? Bah! The pretence makes me sick; and that a South Carolinian, who has been honored with the Federal judicial ermine, should appear in so degrading an attitude! If, resuming the phraseology once already used, the Judge is the receiver and the receiver the Judge, why did not the Judge himself, for the sake of decency, make the proposition to the State government for peace? His "dignity," which is so dear that he is willing to go any and all lengths in usurpation to vindicate it should at least have demanded this much. We must blush for the attitude in which he has been placed before the public.

But this is not all the proof as to the docility and subservience of this

ORNAMENT TO THE FEDERAL BENCH.

Another State Constable found contraband liquor, shipped as other goods, contrary to the Federal and State law, in the depot at Greenwood. He obtained a warrant from a Trial Justice and seized the liquor. Here is the telegram sent to the Constable by the attorney of the Richmond and Danville Railroad:

"GREENVILLE, S. C., Nov. 6, '33.

"To Louis H. Perrin:

"You must know that your seizure of the box addressed to Miss Jesse James is illegal under Judge Simonton's decision in the Swan case. Unless you desire to share Swan's fate in being brought up before Judge Simonton and punished by fine or imprisonment, you will at once release the property and return it to our agent. If I do not hear by 10 o'clock tomorrow, a. m., that you have returned the property to our agent I will certainly take steps to have you brought before the Judge. (Signed)

"J. S. COTHRAN."

Here we have not the receiver, but the receiver's servant, a corporation counsel, who so well knows his honor's mind, or, at least, is so well assured that whatever he is told to do he will obey, that he threatens imprisonment and fine for the seizure of goods contraband under the State and Federal laws, and with a warrant, at that. Yet we are told the receiver is the servant of the Court!

And what are we to do? Are we to tamely submit to these indignities and leave this petty tyrant to continue his acts of outrageous interference?

The South Carolina Railway has been in the clutches of this par nobile fratrum, Chamberlain and Simonton, for four years, and there is no knowing how much longer it is to remain there. True, an order of Court for its sale has just been filed, but that sort of hocuspocus has been going on for over a year. The Richmond and Danville Railroad, a corporation unknown to our laws, but which has absorbed by lease or purchase seven railroads chartered by the State, has recently gone into the hands of another judicial syndicate, of which Judge Simonton is a member. If nothing is done the Judges and their "servants," the receivers, are likely to retain

POSSESSION OF THAT FAT CARCASS

for many years, and we may judge the future by the past as to the intolerable condition to which we shall be subjected by these judicial usurpations. These creatures, these corporations, holding their existence from the State's bounty and under its laws, like the monster Frankenstein, have grown greater than their creator. They already owe in the neighborhood of two hundred thousand dollars to the different tax funds of the State. They are in open rebellion against the Dispensary Law and Railroad Commission, and are bending every energy to aid those who would smuggle whiskey into the State and continue its illicit sale. There is nothing left the State, under the circumstances, since the decision of the Supreme Court, but to repeal the charters of every railroad in the hands of a receiver and destroy these creatures, which have grown so insolent that they trample our laws under foot under the protection of this Federal Judge, and laugh to scorn the restrictions which all citizens and other corporations must obey. It is a harsh and drastic measure, which would be wholly unwarranted under any other circumstances, but it is the last desperate remedy. The

UNHOLY MARRIAGE

between the "dignity" of the Federal Court and these harlot corporations must be annulled, and the owners of the bonds made to understand that there is a point beyond which the patience of the State will not permit them to go. The Federal Court will, of course, claim that the property is in its possession and attempt to administer it; but if there is any regard for law left, such a course will force the property to sale and wind up the existence of these roads as at present organized and owned. After that is accomplished, or while it is being accomplished, provisions can be made for giving them a new life upon such conditions as the Legislature may determine. Care should be taken in granting all future charters to prevent the absorption of competing lines by any railroad syndicate in or outside of the State. A law should be passed limiting the life of receiverships in the State, and a memorial addressed to the United States Congress setting forth the condition which exist here, calling attention to the abuses which have arisen, and asking legislation to restore to the State the rights of which the Supreme Court's decision has robbed it, and the enactment of such laws as will throw the necessary restrictions around receiverships in future. Since the last decision of the Court the situation has become intolerable.

The Dispensary Law.

The agitation last year on the subject of prohibition resulted in the enactment of what is known as the Dispensary Law. The original Prohibition Bill introduced in the House,